



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 30, 2023

Gil Efron
Chief Executive Officer
PURPLE BIOTECH LTD.
4 Oppenheimer Street, Science Park
Rehovot 7670104, Israel

**Re: PURPLE BIOTECH LTD.
Registration Statement on Form F-3
Filed March 23, 2023
File No. 333-270769**

Dear Gil Efron:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jayun Koo, Esq.